



**STATE OF TENNESSEE  
DEPARTMENT OF HUMAN SERVICES**

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**BILL LEE**  
GOVERNOR

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COMMISSIONER

November 12, 2020

Debbie Bradshaw, Board Chairman  
Dyer County Conservation and Environment Board  
P.O. Box 1360  
Dyersburg, Tennessee 38025-5119

Dear Ms. Bradshaw,

The Department of Human Services (DHS) - Division of Audit Services staff conducted a limited desk review of the Summer Food Service Program (SFSP) for Dyer County Conservation and Environment Board, Application Agreement number 00026, during the period of August 20, 2020, through September 29, 2020. Additional documentation was provided on October 1, 2020, to complete the review. Our scope of the review was for reimbursement made to the Sponsor for July 2020.

Due to the outbreak and the risk that COVID19 poses to the Sponsor and our staff, the review was limited to verification based on a review of the documents obtained from the Sponsor via e-mail, mail, or other electronic transmissions of documents. We also obtained confirmation from the Sponsor staff via telephone or e-mail relative to the operation and administration of the SFSP.

The purpose of this review was to determine if the Sponsor complied with USDA regulations set through the COVID-19 period, taking into consideration the waivers granted to the Sponsor's operation. Also, to determine if the Sponsor complied with the applicable Title 7 of the Code of Federal Regulations (CFR) applicable parts, provider agreements, and applicable Federal and State regulations.

Important COVID-19 note: Due to the current outbreak and the risk that COVID19 poses to your organization personnel and our staff, all our staff are working from home with no or very limited access to the office. Therefore, we will not send a copy of this report via regular mail until further notice. Please confirm the receipt of this email as it is currently the option to communicate with you. If you need any assistance or have any questions, please do not hesitate to contact us via email.

Background

We inspected meal count sheets for our test period and reconciled the meals claimed for reimbursement to the meals reported as served for each meal service. We also reviewed documentation of the Sponsor's financial transactions including, but not limited to, purchases of food.

Based on our review of the Sponsor’s records and information provided, the Sponsor was approved for twenty four (24) feeding sites of which 20 were listed as operating during the review period. Four feeding sites were selected as the sample. In addition, we reviewed meal counts for sites operating during the review period.

SFSP Sponsors utilize meal count sheets to record the number of breakfast, lunch, supper, and supplement (snack) meals served. Meals served by participating Sponsors must meet the minimum guidelines set by the United States Department of Agriculture (USDA) and DHS to be eligible for reimbursement. The SFSP Sponsor reports the number of meals served through the DHS Tennessee Information Payment System (TIPS) for reimbursement.

We inspected meal count sheets for our test period and reconciled the meals claimed to the meals reported as served for each meal service. We also assessed compliance with civil rights requirements. In addition, we conducted site desk reviews in July 2020 for **0050 Parkview/Brayton, 0047 Path Baptist Mission, 0019 St. John #3 Tiptonville, and 0045 Tiptonville Meadows.**

Our review of the Sponsor’s records for July 2020 disclosed the following:

**1. The Sponsor reported the number of meals claimed for reimbursement incorrectly**

Condition

The claim for reimbursement summary for July 2020 reported 10,583 breakfast meals and 10,583 lunch meals served. However, our review of the available records reconciled 10,536 breakfast meals and 10,601 lunch meals served before any disallowances. The differences were based on the following:

**Breakfast**

Name of Site	Reported	Verified	Difference
<b>0003 Bruce Rec. Center</b>	1,001 Breakfasts	941 Breakfasts	-60 Breakfasts
<b>0012 New Womack Temple Church</b>	985 Breakfasts	995 Breakfasts	+10 Breakfasts
<b>0050 Parkview/Brayton</b>	425 Breakfasts	423 Breakfasts	-2 Breakfasts
<b>0018 South Town Park</b>	910 Breakfasts	915 Breakfasts	+5 Breakfasts

**Lunch**

Name of Site	Reported	Verified	Difference
<b>0012 New Womack Temple Church</b>	985 Lunches	995 Lunches	+10 Lunches
<b>0050 Parkview/Brayton</b>	425 Lunches	428 Lunches	+3 Lunches
<b>0018 South Town Park</b>	910 Lunches	915 Lunches	+5 Lunches

As a result, the Sponsor over reported the number of breakfast meals by 47 and under reported the number of lunch meals by 18.

Criteria

*Title 7 of the Code of Federal Regulations, Section 225.9 (d)(5) states, "... In submitting a claim for reimbursement, each sponsor shall certify that the claim is correct and that records are available to support this claim. Failure to maintain such records may be grounds for denial of reimbursement for meals served claimed during the period covered by the records in question...."*

*Title 7 of the Code of Federal Regulations, Section 225.15(c)(1) states, "Sponsors shall maintain accurate records justifying all meals claimed and documenting that all Program funds were spent only on allowable Child Nutrition Program costs. Failure to maintain such records may be grounds for denial of reimbursement for meals served and/or administrative costs claimed during the period covered by the records in question. The sponsor's records shall be available at all times for inspection and audit by representatives of the Secretary, the Comptroller General of the United States, and the State agency for a period of three years following the date of submission of the final claim for reimbursement for the fiscal year."*

Recommendation

The Sponsor should ensure claims for reimbursement are completed accurately and based on supporting documents.

**2. The Sponsor overstated the number of meals eligible for reimbursement based on the point of service meal count sheets**

Condition

The Sponsor claimed meals as served for which the meal count sheets indicated fewer meals were served. Meals must be marked at the actual point of service to ensure an accurate count is taken. Meals were also disallowed due to no point of service was completed at all. Below is a summary of the overstated meals:

<b>Name of Site</b>	<b>Number disallowed meals</b>	<b>Dates meals were disallowed</b>
<b>0003 Bruce Rec. Center</b>	3 Breakfasts	07/24/20
	3 Lunches	07/24/20
<b>0006 Dyersburg Housing Authority #1</b>	1 Breakfast	07/13/20
	2 Lunches	07/10/20
	1 Lunch	07/14/20
<b>0007 Dyersburg Housing Authority #2</b>	40 Lunches	07/21/20
<b>0009 Future City Center</b>	6 Breakfasts	07/02/20
	6 Lunches	07/02/20
<b>0012 New Womack Temple Church</b>	5 Lunches	07/01/20
<b>0047 Path Baptist Mission</b>	40 Lunches	07/10/20

<b>0016 Peach Tree Park</b>	35 Breakfasts	07/02/20
	35 Breakfasts	07/20/20
	1 Lunch	07/17/20
<b>0046 Ridley Manor Apts</b>	2 Breakfasts	07/01/20
<b>0018 South Town Park</b>	15 Breakfasts	07/08/20
	1 Lunch	07/02/20
	55 Lunches	07/20/20

As a result, 97 breakfast meals and 154 lunch meals claimed for reimbursement were disallowed.

Criteria

The USDA Administration Guide Summer Food Service Program, page 112 states, “Only complete meals served to eligible children can be claimed for reimbursement. Therefore, meals must be counted at the actual point of service, i.e., meals are counted as they are served, to ensure that an accurate count of meals served is obtained and reported...”

Recommendation

The Sponsor should ensure feeding site personnel are accurately completing daily meal count sheets to support the claim for reimbursement prior to submission.

**3. One daily meal count sheet was not signed by site personnel**

Condition

Our review of daily records revealed that the point of service meal count sheet was not signed by an authorized feeding site person for the breakfast meal service at **0046 Ridley Manor Apts** on July 2, 2020.

As a result, 30 breakfast meals claimed for reimbursement were disallowed.

Criteria

The *Administration Guide Summer Food Service Program 2016*, pages 139 and 184, states, in part, all sponsors must use daily site records in order to document the number of program meals they have served to children. The sponsor must provide all necessary record sheets to the sites. Site supervisors are then responsible for keeping the records each day. They may have their monitors pick up site reports on designated days, or the site supervisors may mail the records to the sponsor’s office. When they collect the site records, sponsors should check for the site supervisor’s signature.

Recommendation

The Sponsor should ensure the meal counts are signed by the site personnel each day.

**4. The number of meals reported at one feeding site exceeded the approved maximum capacity**

Condition

Our review of the Sponsor’s records revealed meals were claimed that exceeded a site’s approved average daily participation (ADP) during a period of the review month based on the site’s application. The disallowances were based on the number of meals after all other disallowances. We found deficiencies at the following site:

Name of Site	Approved ADP and Dates	Days of Operation	Maximum number of meals to claim	Meals claimed after disallowances	Disallowances
<b>0018 South Town Park</b>	July 1-9 <sup>th</sup> ADP: 35	6 days	210 Breakfasts	295 Breakfasts	85 Breakfasts
	July 1-9 <sup>th</sup> ADP: 35	6 days	210 Lunches	309 Lunches	99 Lunches

As a result, 85 breakfast meals and 99 lunch meals claimed for reimbursement were disallowed.

Criteria

The USDA Administration Guide Summer Food Service Program, page 66, states, “All SFSP sites are required to have an approved site cap. The purpose of a site cap is to ensure that a site does not purchase and/or produce meals outside the capability of the site and the need of the community, thereby reducing waste and protecting the integrity of the Program.”

The USDA Administration Guide Summer Food Service Program, page 133, states reimbursement may not be claimed for meals in excess of the site’s approved level of meal service.

Recommendation

The Sponsor should ensure meals are not claimed above the maximum approved level of meal service prior to the submission of a claim.

**5. The Sponsor reported the number of operation days incorrectly for one site**

Condition

The Sponsor reported the operational days for one site incorrectly as detailed below:

Site Name	Operating Days reported in TIPS	Verified Days of Operation per Meal Count Sheets
<b>0043 Rising Star</b>	17 days	10 days

Criteria

*Title 7 of the Code of Federal Regulations, Section 225.9 (d) (5)* states, “In submitting a claim for reimbursement, each sponsor shall certify that the claim is correct and that records are available to support this claim.”

Recommendation

The Sponsor should review meal count sheets to ensure the reported operating days are correct before submitting a claim for reimbursement.

## **6. The Sponsor's menu had insufficient or missing components**

### Condition

Our review of the Sponsor's menu documentation, child nutrition information, and food production records revealed the following deficiencies:

- On July 6, 2020, the lunch menu listed a corn dog, pasta salad, grape juice, and milk. Though the nutrition label for the pasta salad listed vegetables as part of the product, we were unable to determine the amount of vegetables served. The label provided was not a child nutrition label. Technical assistance was provided, and no meals were disallowed.
- On July 10, 2020, the menu listed a pizza stick, corn on the cob, raisins, and milk. The nutrition label for the pizza stick noted that one serving contributed to 1 ounce of meat/meat alternate. The required amount of meat/meat alternate is 2 ounces. Technical assistance was provided, and no meals were disallowed.
- On July 15, 2020, the menu lists meatloaf, gravy, mashed potatoes, cooked carrots, peaches, and a roll. The menu did not document milk as being served. We were able to verify through a review of production records and milk purchases that milk was served with the meal. There were no meals disallowed and technical assistance was provided on menu requirements.

### Criteria

*Title 7 of the Code of Federal Regulations, Section 225.16 (d)* states, "...Sponsors shall ensure that meals served to meet all of the meal pattern requirements...."

*Title 7 of the Code of Federal Regulations, Section 225.16 (d)(2)* details that the meal pattern requirement for a reimbursable lunch or supper meal consists of one serving of milk, two or more servings of vegetable/fruit/full-strength juice, one serving of bread/bread alternative and one serving of meat/meat alternate.

*Title 7 of the Code of Federal Regulations, Section 225.16 (d) (2)* details a chart which lists the minimum amounts for lunch meal services.

### Recommendation

The Sponsor should ensure meals served to meet the minimum requirements set by the USDA meal pattern guidelines.

## **7. The Sponsor did not comply with monitoring requirements**

### Condition

Our review of the Sponsor's monitoring documentation revealed the following deficiencies.

- The Sponsor did not complete monitoring visits during the first week of operation at several sponsored sites. Though some of the Sponsor's sites were approved to waive the visit, based on

our verification from program management, the following sites were not: **0050 Parkview Brayton, 0044 Oakhaven Apt, 0047 Path Baptist Mission, 0046 Ridley Manor Apts, 0045 Tiptonville Meadows, and 0036 Tabernacle Missionary Baptist Church.**

- The Sponsor did not complete a monitoring visit during the first four weeks at the following sites: **0049 Grayson South, 0048 Grayson North.**

#### Criteria

Title 7 of the Code of Federal Regulations, Section 7 *CFR 225.15 (d) (2)* states, "Sponsors shall visit each of their sites at least once during the first week of operation under the Program and shall promptly take such actions as are necessary to correct any deficiencies."

Title 7 of the Code of Federal Regulations, Section 7 *CFR 225.15 (d) (3)* states, "Sponsors shall review food service operations at each site at least once during the first four weeks of Program operations, and thereafter shall maintain a reasonable level of site monitoring, Sponsors shall complete a monitoring form developed by the State agency during the conduct of these reviews."

#### Recommendation

The Sponsor should ensure monitoring visits are conducted in accordance with guidelines set by the USDA.

### **8. The Sponsor did not document Racial and Ethnic Data information accurately**

#### Condition

The Sponsor documented completing the racial/ethnic data collection for each site during the program operation. However, the documentation of the racial and ethnic categories was not completed accurately for all sites. Racial categories should be more than or equal to ethnic categories as a child can be recorded in more than one racial category. The following sites were noted as having racial and ethnic categories completed incorrectly: **0010 Green Tree Park, 0012 New Womack Temple Church, 0050 Parkview Brayton, 0046 Ridley Manor Apts.**

#### Criteria

Title 7 of the Code of Federal Regulations, Section 225.7 (g)(1) states, "Each State agency shall comply with all requirements of title VI of the Civil Rights Act of 1964, title IX of the Education Amendments of 1972, section 504 of the Rehabilitation Act of 1973, the Age Discrimination Act of 1975, and the Department's regulations concerning nondiscrimination (7 CFR parts 15, 15a and 15b), including requirements for racial and ethnic participation data collection, public notification of the nondiscrimination policy, and reviews to assure compliance with such policy, to the end that no person shall, on the grounds of race, color, national origin, sex, age, or disability, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under, the Program."

The USDA Administration Guide Summer Food Service Program, page 122, states, "The sponsor also must collect ethnic/racial category data each year by ethnic/racial category for each site under the sponsor's jurisdiction. Sponsors of residential camps must collect and maintain this information separately for each session of the camp. For all other sites, the sponsor must count the participating children at least once during the site's operation. The sponsor may use visual identification to determine a participant's racial/ethnic category. For collection purposes, a participant may be included in the group to which he or she appears to belong, identifies with, or is regarded as a member of by the community."

## Recommendation

The Sponsor should ensure all sites in operation have the racial and ethnic data information completed as required and that the information is correct.

### **9. The Sponsor expensed unallowable costs to the SFSP**

#### Condition

The Sponsor provided receipts of expenses charged to the SFSP. On one receipt dated July 3, 2020, Powerade and Gatorade was purchased at Kroger and totaled \$13.74. Powerade and Gatorade are not allowed under the SFSP because they are not eligible components of a meal.

#### Criteria

Per FNS Instruction 796-4, Rev. 4, Page 14 -16 Section D, titled (Unallowable Costs) states unallowable costs are costs for which SFSP funds may not be disbursed. They include the following:

- "... Entertainment, i.e., cost of amusements, social activities, and incidental related costs such as meals, beverages, lodging, rentals, transportation, gratuities, etc.
- Administrative costs not included in the sponsor's budget as finally approved.
- Any other cost incurred which program officials determine to be in violation of applicable laws and regulations".

Per 2 CFR 215 Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Learning Education, Hospitals, and Other Non-Profit Organizations, Section 215. 25 (b), titled Revision of Budget and Program Plans state " Recipients are required to report deviations from budget and program plans and request prior approvals for budget and program plan revisions..."

## Recommendation

The Sponsor should comply with federal regulations and only expense allowable items to the SFSP program approved in their budget. The unallowed cost must be returned to the SFSP fund using Sponsor's funds.

### **Observations**

The following sites reported the same number of meals served each day with no variation in the number of meals served for an extended period of time; **0006 Dyersburg Housing Authority #1, 0007 Dyersburg Housing Authority #2, 0027 Flower Valley, 0049 Grayson South, 0048 Grayson North, 0010 Green Tree Park, 0014 Newbern Housing Authority, 0044 Oak Haven Apt, 0047 Path Mission Baptist, 0016 Peach Tree Park, 0046 Ridley Manor Apartments, 0019 St John #3 Tiptonville, 0036 Tabernacle Missionary Baptist Church, 0045 Tiptonville Meadows.** However, these sites did not record any leftover meals or extra meals each day.

During our desk review site visits in July, meal counts were requested and received from the four sample sites: **0050 Parkview/Brayton, 0047 Path Baptist Mission, 0019 St. John #3 Tiptonville, and 0045 Tiptonville Meadows.** The meal counts were requested again and received during our Sponsor level

review. Our review of the meal counts revealed the Sponsor claimed fewer meals than were reported during the site review for **0050 Parkview/Brayton**.

### **Technical Assistance Provided**

Technical assistance was provided to the Sponsor regarding meal pattern guidelines, monitoring requirements, racial and ethnic data documentation, meal count claiming, recordkeeping, and unallowable costs.

### **Disallowed Meals Cost**

Based on the review, we determined the Sponsor's noncompliance with the applicable Federal and State regulations that govern the SFSP resulted in a total disallowed cost of \$1,590.96 for the review month.

### **Corrective Action**

The Sponsor must complete the following actions within 30 days from the date of this report:

- Log into the Tennessee Information Payment System (TIPS) and revise the claim submitted for July 2020 which contains the verified claim data from the enclosed exhibits. ***Please note that, if the claim is revised, TIPS will automatically deduct the overpayment from your next SFSP claim for reimbursement. OR***
- If you are no longer participating in the SFSP program, remit a check payable to the **Tennessee Department of Human Services** in the amount noted in the report for recovery of the amounts disallowed in this report. ***Please return the attached billing notice with your check;*** and
- Prepare and submit a corrective action plan to address the deficiencies identified in this report. The corrective action plan template is attached. Please return the corrective action plan to:

[AuditServices.CAPS.DHS@tn.gov](mailto:AuditServices.CAPS.DHS@tn.gov)

If you have questions relative to the corrective action plan, please contact:

Allette Vayda, Director of Operations  
Child and Adult Care Food Program  
James K. Polk Building, 15<sup>th</sup> Floor  
505 Deaderick Street  
Nashville, Tennessee 37243  
[Allette.Vayda@tn.gov](mailto:Allette.Vayda@tn.gov)  
(615) 313-3769

Please mail your check and the billing notice to:

Summer Food Service Program  
Fiscal Services  
James K. Polk Building, 16<sup>th</sup> Floor  
505 Deaderick Street  
Nashville, Tennessee 37243

In accordance with the federal regulation found at 7 CFR Part 225.13, your institution may appeal the amount of disallowed cost identified in this monitoring report. The procedures for submitting an appeal are enclosed. The appeal must be submitted to:

Tennessee Department of Human Services  
Appeals and Hearings Division, Clerk's Office  
P.O. Box 198996  
Nashville, TN 37219

If the Institution decides to appeal the amount of disallowed administrative and meal cost, all appeal procedures must be followed as failure to do so may result in the denial of your request for an appeal.

We appreciate the assistance provided during this review. If you have any questions regarding this report, please contact Sean Baker, Audit Director 2, at 615-313-4727 or [Sean.Baker@tn.gov](mailto:Sean.Baker@tn.gov).

Sincerely,



Sam O. Alzoubi, CFE  
Director of Audit Services

Exhibit

cc: Kim Peckenpaugh, Vice Chair, Dyer County Conservation and Environment Board  
William Taylor, Extension Agent III, Dyer County Conservation and Environment Board  
Allette Vayda, Director of Operations, Child and Adult Care Food Programs  
Debra Pasta, Program Manager, Child and Adult Care Food Program  
Elke Moore, Administrative Services Assistant 3, Child and Adult Care Food Program  
Constance Moore, Program Specialist, Child, and Adult Care Food Program  
Marty Widner, Program Specialist, Child, and Adult Care Food Program  
Comptroller of the Treasury, State of Tennessee

**Exhibit A**

**Summary of Total Claimed and Reconciled Meals**  
**Sponsor: Dyer County Conservation and Environment Board**  
**Review Month/Year: July 2020**  
**Claim Reimbursement Total: \$69,080.54**

<b>Site Meal Service Activity</b>	<b>Reported on Claim</b>	<b>Reconciled Meals to Meal Counts Sheets</b>
Total Number of Days Food Served	17	17
Number of Participating Sites for Breakfast Meals	20	20
Number of Participating Sites for Lunch Meals	20	20
Number of Breakfast Meals Served	10,583	10,324
Number of Lunch Meals Served	10,583	10,348

**Exhibit B**

**Sponsor: Dyer County Conservation and Environment Board**  
**Site: 0003 Bruce Rec. Center**  
**Review Month/Year: July 2020**

<b>Site Meal Service Activity and Monitor Reconciliation</b>	<b>Reported on Claim</b>	<b>Reconciled Meals to Meal Counts Sheets</b>
Total Number of Days Food Served	17	17
Number of Breakfast Meals Served	1,001	938
Number of Lunch Meals Served	1,001	998

**Exhibit C**

**Sponsor: Dyer County Conservation and Environment Board  
Site: 0006 Dyersburg Housing Authority #1  
Review Month/Year: July 2020**

<b>Site Meal Service Activity and Monitor Reconciliation</b>	<b>Reported on Claim</b>	<b>Reconciled Meals to Meal Counts Sheets</b>
Total Number of Days Food Served	17	17
Number of Breakfast Meals Served	765	764
Number of Lunch Meals Served	765	762

**Exhibit D**

**Sponsor: Dyer County Conservation and Environment Board  
Site: 0007 Dyersburg Housing Authority #2  
Review Month/Year: July 2020**

<b>Site Meal Service Activity and Monitor Reconciliation</b>	<b>Reported on Claim</b>	<b>Reconciled Meals to Meal Counts Sheets</b>
Total Number of Days Food Served	17	17
Number of Breakfast Meals Served	820	820
Number of Lunch Meals Served	820	780

**Exhibit E**

**Sponsor: Dyer County Conservation and Environment Board  
Site: 0027 Flower Valley  
Review Month/Year: July 2020**

<b>Site Meal Service Activity and Monitor Reconciliation</b>	<b>Reported on Claim</b>	<b>Reconciled Meals to Meal Counts Sheets</b>
Total Number of Days Food Served	17	17
Number of Breakfast Meals Served	595	595
Number of Lunch Meals Served	595	595

**Exhibit F**

**Sponsor: Dyer County Conservation and Environment Board  
Site: 0009 Future City Center  
Review Month/Year: July 2020**

<b>Site Meal Service Activity and Monitor Reconciliation</b>	<b>Reported on Claim</b>	<b>Reconciled Meals to Meal Counts Sheets</b>
Total Number of Days Food Served	17	17
Number of Breakfast Meals Served	492	486
Number of Lunch Meals Served	492	486

**Exhibit G**

**Sponsor: Dyer County Conservation and Environment Board**  
**Site: 0049 Grayson South**  
**Review Month/Year: July 2020**

<b>Site Meal Service Activity and Monitor Reconciliation</b>	<b>Reported on Claim</b>	<b>Reconciled Meals to Meal Counts Sheets</b>
Total Number of Days Food Served	17	17
Number of Breakfast Meals Served	85	85
Number of Lunch Meals Served	85	85

**Exhibit H**

**Sponsor: Dyer County Conservation and Environment Board**  
**Site: 0048 Grayson North**  
**Review Month/Year: July 2020**

<b>Site Meal Service Activity and Monitor Reconciliation</b>	<b>Reported on Claim</b>	<b>Reconciled Meals to Meal Counts Sheets</b>
Total Number of Days Food Served	17	17
Number of Breakfast Meals Served	357	357
Number of Lunch Meals Served	357	357

**Exhibit I**

**Sponsor: Dyer County Conservation and Environment Board**

**Site: 0010 Greentree Park**

**Review Month/Year: July 2020**

<b>Site Meal Service Activity and Monitor Reconciliation</b>	<b>Reported on Claim</b>	<b>Reconciled Meals to Meal Counts Sheets</b>
Total Number of Days Food Served	17	17
Number of Breakfast Meals Served	510	510
Number of Lunch Meals Served	510	510

**Exhibit J**

**Sponsor: Dyer County Conservation and Environment Board**

**Site: 0012 New Womack Temple Church**

**Review Month/Year: July 2020**

<b>Site Meal Service Activity and Monitor Reconciliation</b>	<b>Reported on Claim</b>	<b>Reconciled Meals to Meal Counts Sheets</b>
Total Number of Days Food Served	17	17
Number of Breakfast Meals Served	985	995
Number of Lunch Meals Served	985	990

**Exhibit K**

**Sponsor: Dyer County Conservation and Environment Board**

**Site: 0014 Newbern Housing Auth**

**Review Month/Year: July 2020**

<b>Site Meal Service Activity and Monitor Reconciliation</b>	<b>Reported on Claim</b>	<b>Reconciled Meals to Meal Counts Sheets</b>
Total Number of Days Food Served	17	17
Number of Breakfast Meals Served	238	238
Number of Lunch Meals Served	238	238

**Exhibit L**

**Sponsor: Dyer County Conservation and Environment Board**

**Site: 0044 Oak Haven Apt**

**Review Month/Year: July 2020**

<b>Site Meal Service Activity and Monitor Reconciliation</b>	<b>Reported on Claim</b>	<b>Reconciled Meals to Meal Counts Sheets</b>
Total Number of Days Food Served	12	12
Number of Breakfast Meals Served	360	360
Number of Lunch Meals Served	360	360

**Exhibit M**

**Sponsor: Dyer County Conservation and Environment Board**

**Site: 0050 Parkview/Brayton**

**Review Month/Year: July 2020**

<b>Site Meal Service Activity and Monitor Reconciliation</b>	<b>Reported on Claim</b>	<b>Reconciled Meals to Meal Counts Sheets</b>
Total Number of Days Food Served	17	17
Number of Breakfast Meals Served	425	423
Number of Lunch Meals Served	425	428

**Exhibit N**

**Sponsor: Dyer County Conservation and Environment Board**

**Site: 0047 Path Baptist Mission**

**Review Month/Year: July 2020**

<b>Site Meal Service Activity and Monitor Reconciliation</b>	<b>Reported on Claim</b>	<b>Reconciled Meals to Meal Counts Sheets</b>
Total Number of Days Food Served	17	17
Number of Breakfast Meals Served	675	675
Number of Lunch Meals Served	675	635

**Exhibit O**

**Sponsor: Dyer County Conservation and Environment Board**

**Site: 0016 Peach Tree Park**

**Review Month/Year: July 2020**

<b>Site Meal Service Activity and Monitor Reconciliation</b>	<b>Reported on Claim</b>	<b>Reconciled Meals to Meal Counts Sheets</b>
Total Number of Days Food Served	17	17
Number of Breakfast Meals Served	595	525
Number of Lunch Meals Served	595	594

**Exhibit P**

**Sponsor: Dyer County Conservation and Environment Board**

**Site: 0046 Ridley Manor Apts**

**Review Month/Year: July 2020**

<b>Site Meal Service Activity and Monitor Reconciliation</b>	<b>Reported on Claim</b>	<b>Reconciled Meals to Meal Counts Sheets</b>
Total Number of Days Food Served	12	12
Number of Breakfast Meals Served	360	328
Number of Lunch Meals Served	360	360

**Exhibit Q**

**Sponsor: Dyer County Conservation and Environment Board**

**Site: 0043 Rising Star**

**Review Month/Year: July 2020**

<b>Site Meal Service Activity and Monitor Reconciliation</b>	<b>Reported on Claim</b>	<b>Reconciled Meals to Meal Counts Sheets</b>
Total Number of Days Food Served	17	10
Number of Breakfast Meals Served	125	125
Number of Lunch Meals Served	125	125

**Exhibit R**

**Sponsor: Dyer County Conservation and Environment Board**

**Site: 0018 South Town Park**

**Review Month/Year: July 2020**

<b>Site Meal Service Activity and Monitor Reconciliation</b>	<b>Reported on Claim</b>	<b>Reconciled Meals to Meal Counts Sheets</b>
Total Number of Days Food Served	17	17
Number of Breakfast Meals Served	910	815
Number of Lunch Meals Served	910	760

**Exhibit S**

**Sponsor: Dyer County Conservation and Environment Board**

**Site: 0019 St John #3 Tiptonville**

**Review Month/Year: July 2020**

<b>Site Meal Service Activity and Monitor Reconciliation</b>	<b>Reported on Claim</b>	<b>Reconciled Meals to Meal Counts Sheets</b>
Total Number of Days Food Served	12	12
Number of Breakfast Meals Served	300	300
Number of Lunch Meals Served	300	300

**Exhibit T**

**Sponsor: Dyer County Conservation and Environment Board**

**Site: 0036 Tabernacle Missionary Baptist Church**

**Review Month/Year: July 2020**

<b>Site Meal Service Activity and Monitor Reconciliation</b>	<b>Reported on Claim</b>	<b>Reconciled Meals to Meal Counts Sheets</b>
Total Number of Days Food Served	17	17
Number of Breakfast Meals Served	565	565
Number of Lunch Meals Served	565	565

**Exhibit U**

**Sponsor: Dyer County Conservation and Environment Board**

**Site: 0045 Tiptonville Meadows**

**Review Month/Year: July 2020**

<b>Site Meal Service Activity and Monitor Reconciliation</b>	<b>Reported on Claim</b>	<b>Reconciled Meals to Meal Counts Sheets</b>
Total Number of Days Food Served	12	12
Number of Breakfast Meals Served	420	420
Number of Lunch Meals Served	420	420

**Exhibit V**

**Overpayment Summary**

<b>July Disallowed Meals</b>	<b>X Meal Rate</b>	<b>Total Disallowed</b>
259 Breakfast Meals	\$2.3750	\$615.125
235 Lunch Meals	\$4.1525	\$975.8375
<b>Total Overpayment</b>		<b>\$1,590.96</b>





**STATE OF TENNESSEE  
DEPARTMENT OF HUMAN SERVICES**

JAMES K. POLK BUILDING  
505 DEADERICK STREET  
NASHVILLE, TENNESSEE 37243-1403

TELEPHONE: 615-313-4700 FAX: 615-741-4165  
TTY: 1-800-270-1349  
www.tn.gov/humanservices

**BILL LEE**  
GOVERNOR

**DANIELLE W. BARNES**  
COMMISSIONER

**Billing Notice**

November 12, 2020

William Taylor, Extension Agent III  
Dyer County Conservation and Environment Board  
P.O. Box 1360  
Dyersburg, Tennessee 38025-5119

This billing notice is based on the disallowed meals cost noted in the monitoring report of the Summer Food Service program (SFSP) due to noncompliance with the applicable Federal and State regulations that govern the SFSP.

Amount Due: \$1,590.96  
Due Date: December 14, 2020  
Date of the Monitoring Report: November 12, 2020  
Agreement/Contract Number: 00026

**Note1:** Please remit a check payable to the Tennessee Department of Human Services in the disallowed meals cost amount noted in the monitoring report by the due date to the address below:

Tennessee Department of Human Services  
Fiscal Services 16<sup>th</sup> Floor  
James K. Polk Building  
505 Deaderick Street  
Nashville, Tennessee 37243

**Note 2:** Log into the Tennessee Information Payment System (TIPS) and revise the claim for reimbursement that was submitted for July 2020. Use the reconciled claim data of the exhibits enclosed in the monitoring report.

If you have any questions regarding this notice, please feel free to contact Allette Vayda, Director of Operations at (615) 313-3769 or [Allette.Vayda@tn.gov](mailto:Allette.Vayda@tn.gov).

Thank you for your attention